



Financial Director Questionnaire
ServeNebraska Commission Monitoring Tool

Instructions: The program's fiscal director should complete this questionnaire before the monitoring visit.

Program Name:

Date:

Name and Title of person(s) completing this form:

Audits* - Gen Pr. V, B-3

Program Fiscal Year: 2014-15

Receives over \$500,000 in federal funds? ____ Yes ____ No

Date of last audit sent to ServeNebraska: Ending

How many years of AmeriCorps funding has the program received? ____ year(s)

Reviewer's Initials

- ☐ Program is on track to meet match commitment
- ☐ Reviewed and copied the most current audit
- ☐ Follow-up required? (If yes, please describe below)

Does the program:	Yes	No	Not Applicable	Record other pertinent findings.	Source of Requirement
1. There are written financial management policies and procedures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. V B-1 & 2
2. Standard accounting principles are followed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. V B-1
3. Internal controls are in place and a clear audit trail is evident.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. V B-1
4. There are written cost allocation procedures.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. V B-1
5. Program staff signs and indicates payment on invoices and vouchers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. V B-1
6. Receipts and disbursements are determined as allowable and allocable to the AmeriCorps grant. Grant funds are kept separate from other federal funds.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. V B-1
7. There is source documentation including receipts and vouchers for each purchase or expenditure.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. V B-1
8. There is source documentation including receipts and vouchers consistent with ledger, histories and expenditure reports.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. V B-1
9. Accurately track and monitor program expenditures by budget line item.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. V B-1
10. Written approval is obtained from the Commission for any budget changes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. IV I-3
11. If using the fixed indirect cost method, administrative costs are charged to CNCS within the 5% cap with the maximum grantee share at 10% or less of total budgeted funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. V B-1
12. Ensures program grant funds do not inappropriately supplant or duplicate other federal funds.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		AC Reg §200.300

*Gen Pr = General AmeriCorps Provisions/Spec Pr = Special AmeriCorps Grant Provisions/AC Reg = AmeriCorps Regulations

	Yes	No	Not Applicable	Record other pertinent findings. Document if samples have been requested.	Source of Require- ment*
13 Maintains an equipment inventory of items valued \$5,000 or more and updates the inventory annually.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		OMB Reg §200.316
14 Follows agency procurement rules and procedures in making purchases.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		OMB Reg §200.318
15 The program is on target to meet grantee budgeted match requirement of 24%.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		OMB Reg §200.306
16 Accurately documents and tracks in-kind matching contributions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		AC Reg §200.306
17 An In-kind tracking form is used for documenting in-kind contributions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. V B-1
18 Checks are signed by someone who is not involved in their preparation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. V B-1
19 Monthly bank statements are reconciled.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. V B-1
20 Signed program staff time and attendance records indicate time spent on different grants such as AmeriCorps or other grants, or administrative activities such as organizational management and general administrative, etc.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		OMB Reg §200.430

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1. Does the program:		Yes	No	Not Applicable	Record other pertinent findings.	Source of Requirement*
21	Personal Income Tax and FICA is withheld from AmeriCorps member living allowances.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. IV G-3b&c
22	AmeriCorps Living allowances are distributed in regular increments. (Weekly, monthly)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. IV G-1
23	Adequate agency liability insurance is obtained for the organization that covers employees and members.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. IV G-3a
24	Accurate up-to-date documentation showing Worker's Compensation for members or Occupational Accidental Death & Disbursement Insurance policy coverage is maintained for AmeriCorps members.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. IV G-3d
26	Submits accurate financial reports on time. (PERs, Match Reports, FFRs)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. IV J
27	Retains all AmeriCorps fiscal/ programmatic compliance information and records for three years from the closing of the grant.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		OMB Reg §200.333
28	Use agency's own documented procurement procedures which reflect applicable state/local laws and that conform to Federal law.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		OMB Reg §200.318
29	All costs charged against the AmeriCorps grant are substantiated as reasonable, allocable and allowable under Federal Award Guidelines.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		OMB Reg §200.402-405
30	Believes that accounting records are consistent with information on PERs and FFRs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		Gen Pr. V B-1

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Follow-Up and Support from ServeNebraska

1. Do you need more information or technical assistance to assist you in complying with the AmeriCorps program provisions and federal rules/regulations?

2. Is there anything else you can think of that ServeNebraska should know about your financial policies and procedures in order to better understand your financial systems or reporting?

3. Is there anything that ServeNebraska could do better or differently to support you in the financial management of AmeriCorps State grant funds?

Additional Comments/Notes: